



DEPARTMENT OF THE NAVY

COMMANDING OFFICER
NAS PENSACOLA
190 RADFORD BLVD
PENSACOLA, FLORIDA 32508-5217

IN REPLY REFER TO

NASPNCLAINST 7322.1G
Code 01A30

FEB 04 2000

NASPNCLA INSTRUCTION 7322.1G

Subj: PLANT AND MINOR PROPERTY ACCOUNTABILITY AND CONTROL PROCEDURES

Ref: (a) NAVCOMPT Manual, Volume III, Chapter 6
(b) DFAS Pensacola Document No. 68566-UG-01
(c) DFAS Cleveland Memo (DFAS-CL (AFA)) of 19 Mar 96
(d) SECNAVINST 5500.4G
(e) NASPNCLAINST 4500.1W
(f) NASPNCLAINST 10550.1H

Encl: (1) List of Minor Property Categories
(2) Memorandum of Designation
(3) DOD Property Record, Form 1342
(4) Controlled Equipage Custody Record (4442), NAVSUP 306
(5) Requisition and Invoice/Shipping Document, DD 1149

1. Purpose. To issue procedures and guidance concerning custody, inventory, and accountability of NAS Pensacola Minor and Class 3/4 Plant Property.

2. Cancellation. NASPNCLAINST 7322.1F

3. Background. All material acquired by this command is government-owned property and for official use only. This material ranges from very inexpensive high-usage consumables to very expensive low-demand equipment. To ensure the efficient use of appropriated funds, strict custody control procedures must be maintained in an auditable manner to ensure accountability.

4. Definitions

a. Class 3 Plant Property. Navy-owned personal property and equipment which has been acquired to perform or assist in the performance of a specific function and having a unit cost of \$100,000 or more. The criteria for Class 3 Plant Property is provided within references (a), (b), and (c).

b. Class 4 Plant Property (Industrial Plant Equipment). Plant equipment with an acquisition cost of \$100,000 or more and is generally used for the purpose of cutting, abrading, grinding, shaping, forming, joining, testing, measuring, heating, treating, or otherwise altering physical, electrical, or chemical properties of materials, components or end items, entailed in manufacturing, maintenance, supply, processing, assembly, or research and development operations. The criteria for Class 4 Plant Property is provided within references (a), (b), and (c).

c. Minor Property. Navy-owned personal property acquired for immediate use and having a unit cost of less than \$100,000; and those personal property items having a unit cost of \$100,000 or more but with a useful life of less than 2 years. At a minimum, this includes all office equipment costing \$300 to less than \$100,000, all equipment which is classified or sensitive, regardless of cost, and all equipment which is pilferable, costing \$100 or more. Enclosure (1) provides a list of categories for minor property.

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d. Command-Designated Custody-Controlled Property. This category of government property includes selected items of Navy-owned minor property which is considered to be highly pilferable in nature and easily converted to personal use. Signature custody procedures are considered necessary to maintain control of this property. These items are indicated with an asterisk (*) in enclosure (1).

e. Pilferable Items. Items which can be easily converted to personal use.

f. Navy Government-Owned Property. Property purchased with appropriated or nonappropriated funds, including property acquired from the Defense Reutilization and Marketing Office (DRMO) and property acquired as gifts or donations, if subject to plant and minor property accountability.

g. Financial Liability Investigation of Property Loss (DD-200). Documents and certifies the survey process when government property is missing, lost, stolen, or destroyed.

h. NAVCOMPT Designated Custody Controlled Property. This category of minor property is easily transportable or cancelable, having a ready resale value or application for personal use and which is therefore especially subject to theft. These items are indicated with double asterisk (**) in enclosure (1) and should be reported, regardless of cost.

5. Responsibilities

a. The Comptroller Department will be responsible for maintaining all Minor and Class 3/4 Plant Property records for Naval Air Station, Pensacola, Florida.

b. Each Department Head and Special Assistant shall appoint, in writing, a Plant/Minor Property Representative who will be the focal point for liaison with the Command Plant Account Clerk in all matters relating to recording and reporting plant and minor property transactions. The Comptroller Department (Code 01A30) shall be advised, in writing, of such appointment, stating the name, location, and telephone number of the appointed representative per enclosure (2). Newly appointed representatives will contact the Comptroller Department Plant Account Clerk (452-3100 ext. 1331) for indoctrination and procedural requirements.

c. The following guidelines govern the appointment of Plant and Minor Property Representatives:

(1) Due to the continuing nature of the duties to be performed, a civilian representative is desired. If necessary to appoint a military representative, the appointee should have at least 12 months expected service remaining with the department or office assigned.

(2) The position should be organizationally located to allow the Plant and Minor Property Representative to be informed of all Class 3/4 and Minor Property ordered, received, transferred, or surveyed.

(3) The function of authorizing procurement of plant and minor property, and of receiving and managing plant and minor property, should not

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be performed by the same individual. Segregation of duties is necessary to maintain the integrity of the Plant and Minor Property Program, while reducing the possibility of fraud and/or theft of government property.

(4) Department Heads and Special Assistants will establish the Property Representative's (PR's) Standard Operating Procedures (SOP's). Include in the SOP any unique situation such as segregation of duties, etc.

d. Department Heads and Special Assistants will report receipt of property with a unit cost of \$100,000 or more to the Command Plant Account Clerk (Code 01A30), Building 624, no later than the end of the quarter the equipment was physically received.

6. Action. For management, financial, and technical control purposes, plant and minor property procedures will be established as follows:

a. Plant and Minor Property Representatives shall accomplish the following:

(1) Maintain adequate control of plant and minor property to prevent misappropriation and loss of property.

(2) Upon receipt of Class 3/4 Plant Property, prepare a DOD Property Record, DD-1342 (enclosure (3)), for submission to the Comptroller Department (Code 01A30). The Comptroller Department will forward a copy of the DD-1342 to DFAS Pensacola (Code IXADB), per reference (b).

(3) Upon receipt of minor property, prepare a Custody Record, NAVSUP 306 (enclosure (4)). The required data on NAVSUP 306 must be legible (typed if possible). All information must be entered as shown in enclosure (4). The original NAVSUP 306 will be submitted to Comptroller Department (Code 01A30) to establish the command accountable record. A copy will be retained by the Plant and Minor Property Representative for inventories, reporting, accountability, disposition, custody records, and audit trails.

(4) Affix NAS Pensacola Plant or Minor Property Tag to all government-owned property and/or inscribe the property tag number on the item or equipment. When the item is inscribed, the tag will be destroyed to prevent duplication. When the tag is missing or lost, inscribe the tag number originally affixed to the property. Do not assign or affix another tag to the property. Promptly notify the Plant Account Clerk whenever used Plant or Minor Property Tags are discovered unattached to determine which equipment or item it was originally assigned to.

(5) Promptly report all minor property acquisitions, dispositions, and transfers to Comptroller Department (Code 01A30).

(6) Property delivered to DRMO must be accompanied by a properly prepared DD-1348-1A, Turn-in Document, and must have the following information: Nomenclature, manufacturer, serial number, model number, NAS Pensacola Plant or Minor Property Tag Number, and the signature of acceptance of DRMO personnel receiving the property. A copy of the signed DD-1348-1A must be forwarded to the Comptroller Department (Code 01A30), Building 624, to facilitate adjustments to property records.

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(7) Property transferred, between departments and/or to other activities, must be substantiated with a properly prepared DD-1149 per enclosure (5). The signed original and one copy must be forwarded to the Comptroller Department (Code 01A30), Building 624, to adjust property records.

b. Plant and Minor Property Representatives and Subcustodians shall accomplish the following:

(1) Maintain a current file and inventory listing of plant and minor property records to be reconciled with the physical property on hand.

(2) Prepare a Financial Liability Investigation of Property Loss, DD-200, per reference (d), on all custody-controlled property which is missing, lost, stolen, or destroyed. Notify NAS Security per reference (e). This policy applies to the following:

(a) Class 3/4 Plant Property.

(b) Minor Property with a unit cost of \$300 to less than \$100,000.

(c) Pilferable items with a unit cost of over \$100.

(d) Controlled, sensitive, or classified items, regardless of dollar value.

(e) Any discrepancy or repetitive loss which indicates possible fraud, theft, or negligence. A copy of all completed survey reports, which pertain to Minor and Class 3/4 Plant Property, must be forwarded to the Comptroller Department (Code 01A30), Building 624, for use in clearing the signature custody records and updating the command's data base.

(3) Ensure a complete inventory of Class 3/4 Plant and Minor Property is conducted upon change of Department Head and a signature is obtained from the incoming Department Head to finalize the transfer of custody. Sub-custodians ensure a quarterly inventory of Minor Property is conducted and forward results to the appropriate representative per reference (f).

c. Comptroller Department (Code 01A30) will accomplish the following:

(1) Coordinate the annual (15 February - 15 March) inventory of all plant and minor property with Department Heads/Special Assistants and property representatives.

(2) Conduct random samplings of Class 3/4 plant property during April - December time frames.

(3) Issue Class 3/4 Plant and Minor Property Tags to Plant and Minor Property Representatives.

(4) Receive and maintain plant and minor property accountability and custody records (e.g., NAVSUP 306, DD-1348-1A, DD-200, and DD-1342) for all acquisitions, dispositions, and transfers for input/posting to the Plant and Minor Property Automated System's Data Base and for audit trail purposes.

- (5) Submit minor property automated inventory listings semiannually or as needed.
- (6) Update plant and minor property instruction, and provide guidance and assistance in indoctrination and procedures for controlling plant and minor property to all property representatives.
- (7) Establish and maintain a tickler file for plant property acquisition documents received from DFAS Pensacola (Code IXADB).
- (8) Periodically inspect departments ordering plant property to document receipt, and ensure the DD-1342 is submitted in a timely manner.
- (9) When Departments/Special Assistants report receipt of plant property, the Plant Account Clerk will time stamp the DD-1342, and forward the DD-1342 to DFAS (Code IXADB) by the 10th calendar day following the end of the quarter in which the equipment was physically received.
7. Forms. All forms mentioned throughout this instruction are available through normal supply channels.


RANDAL L. BAHR

Distribution:

A C
(NASPNCLAINST 5216.1U)

Stocked:

Commanding Officer
NAS Pensacola
190 Radford Blvd
Pensacola, FL 32508-5217

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LIST OF MINOR PROPERTY CATEGORIES

1. The following general categories of Government-Owned personal property will be subject to the provisions of this instruction:

** Binoculars	* Paper Shredder
** Cameras and Photographic Equipment	* Graphotype
** Machines, Adding	* Musical Instrument
** Machines, Calculating	* Battery Charger
** Microcomputers	* Portable Generator
** Computer Printers & Modems	* Sports Equipment
** Computer Software Documentation	* Radar Gun
** Communication Devices	* Sewing Machine
** Television Sets	* Bicycle
** Audio-Visual Equipment	* Autopen
** Recording Equipment/Transcribers	* Banding Machine
** Portable Power Tools	* Hand Truck
** General Purpose Shop Equipment	* Cleaning Equip., Electric
** Test Equipment	* Refrigerator
** Timers, Stop (Ordnance)	* Safe
** Microwave Oven	* Scale
Typewriters, Manual and Electric	Presentation Silver
Recorders, Tape or Wire	Microscope
Motors, Outboard, Portable	Regulators, Scuba Equipment
Telescopes, Spotter	Compasses, Wrist, Diving

Source: NAVSUP P-485, APP 11
NAVCOMPT Volume III, Chapter 6

*Indicates Command Designated Custody-Controlled Property.

**Indicates NAVCOMPT Designated Pilferable Equipment.

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MEMORANDUM

From:
To: Comptroller (Code 01A30)
Subj: DESIGNATION OF MINOR PROPERTY REPRESENTATIVE
Ref: (a) NASPNCLAINST 7322.1G

1. In accordance with reference (a), the below named individual is hereby designated as minor property representative for the department.

PRINTED NAME

CODE AND LOCATION

DEPT HEAD SIGNATURE

From: Minor Property Representative
To: Comptroller (Code 01A30)
Ref: (a) NASPNCLAINST 7322.1G

1. This is to certify that I have read, understood, and will comply with the instruction as per reference (a).

SIGNATURE

Ph: _____

DOD PROPERTY RECORD

Form Approved
OMB No. 0704-0246
Expires Oct 31, 1991

Public reporting burden for this collection of information is estimated to average 1.5 hours per response, including the time for reviewing instructions, searching existing data sources, gathering and maintaining the data needed, and completing and reviewing the collection of information. Send comments regarding this burden estimate or any other aspect of this collection of information, including suggestions for reducing this burden, to Washington Headquarters Services, Directorate for Information Operations and Reports, 1215 Jefferson Davis Highway, Suite 1204, Arlington, VA 22202-4302, and to the Office of Management and Budget, Paperwork Reduction Project (0704-0246), Washington, DC 20503.

1. a. ACTIVE	b. INITIAL	c. IDLE	d. CHANGE	2. JULIAN DATE 7260	3. I.D./GOVERNMENT TAG NO. 00204/123456				
SECTION I - INVENTORY RECORD									
4. COMMODITY CODE 7430	5. STOCK NUMBER	6. ACQUISITION COST 125000	7. TYPE CODE 4	8. YR OF MFG. 90	9. POWER CODE 11	10. STATUS CODE 1A	11. SVC CODE 1	12. COMMAND CODE N00062	13. ADM OFFICE CODE 68566
14. NAME OF MANUFACTURER IBM CORP			15. MFR'S CODE 38074	16. MANUFACTURER'S MODEL NO. 715		17. MANUFACTURER'S SERIAL NO. 456789			
18. LENGTH	19. WIDTH	20. HEIGHT	21. WEIGHT	22. CERTIFICATE OF NON-AVAILABILITY NUMBER		23. PEP NO.	24. ARD	25. CONTRACT NUMBER E.O. N00204-90-F1234 Cont GS-00S-12345	

26. DESCRIPTION AND CAPACITY
MOVIE PROJECTOR 35mm

NOTE: Data contained in blocks 12, 13, and 29 remain constant for NAS Pensacola activities.

CONTINUED ON REVERSE SIDE ☐ YES ☒ NO

27. ELECTRICAL CHARACTERISTICS									
a. QTY	b. HORSEPOWER	c. VOLTS	d. PHASE	e. CYCLE	f. AC	g. DC	h. SPEED	i. TYPE AND FRAME NUMBER	
28a. PRESENT LOCATION MORALE WELFARE AND REC NAVAL AIR STATION PENSACOLA, FL						28b. DIPEC CONTROL NO. BLDG 633 1038			29. POSSESSOR CODE N00204 (1352-736)

SECTION II - INSPECTION RECORD							
		YES	NO			YES	NO
30. Can items be stored and maintained on site for at least 12 months?				42. Must item be repaired/rebuilt/overhauled to perform all functions?			
31. Has item been rebuilt/overhauled? If so, when? Date				43. Do QC records indicate satisfactory performance? If no, explain in remarks			
32. Has item been modified from original configuration? If so, explain in remarks				44. Are manually operated mechanisms in working order? If no, describe in remarks			
33. Was item inspected under power? If no, explain in remarks				45. Are scales, dials, and gauges working and readable? If no, describe in remarks			
34. Are maintenance costs normal? If no, explain in remarks				46. Are hydraulic pumps, valves / fittings operating properly? If no, describe in remarks			
35. Are safety devices adequate and satisfactory? If no, explain in remarks				47. Are electronic systems and controls operating properly? If no, explain in remarks			
36. Are installation instructions available for transfer?				48. How many hours was item used by current possessor?			
37. Are operating instructions available for transfer?				49. Explain under remarks last use of equipment described in item 26 above			
38. Was item last used on a finishing operation?				50. Estimated cost for packing, crating, handling			
39. Will adjustments or calibration correct deficiencies?				51. Indicate date item will be available for redistribution			
40. Is item severable without damage to components? If not, give their replacement cost.				52. Condition code			
41. Is item in operable condition?				53. Operating test code			

SECTION III - REMARKS	
54. REMARKS	
DOC NO X00204-7250-7350 J.O. NO 7EA009	
CONSIGNOR: IBM CORP PENSACOLA FL	
UIC: 00204	
DATE RECEIVED: 16 SEP 97	
CONTINUED ON REVERSE SIDE <input type="checkbox"/> YES <input checked="" type="checkbox"/> NO	

SECTION IV - VALIDATION RECORD	
55. VALIDATION (Typed name(s) and signature(s))	
JANE M. DOE	PLANT ACCOUNT CLERK

